

out of such moneys as are not otherwise appropriated, for the keeping of said J. Sawyer.

When to be in force.

SEC. 2. This act shall be in force from and after its ratification.

Ratified the 27th day of January, 1873.

CHAPTER XXXI.

AN ACT FOR THE RELIEF OF SHERIFFS AND TAX COLLECTORS.

Authority to collect taxes due.

SECTION 1. *The General Assembly of North Carolina do enact*, That all persons who are or have been sheriffs or tax collectors or their legal representatives, of the several counties of this State for the years one thousand eight hundred and sixty-nine, one thousand eight hundred and seventy, one thousand eight hundred and seventy-one, and one thousand eight hundred and seventy-two, and who have accounted and settled with the Public Treasurer of the State and the county treasurer of their respective counties according to law, be and the same are hereby authorized and empowered to collect all arrears of taxes due them in their respective counties for the years aforesaid, under such rules and regulations as are now prescribed by law for the regular collection of taxes; and the power and authority hereby granted, shall cease on the first day of January, one thousand eight hundred and seventy-four, *Provided*, That no person in any county shall be compelled to pay tax under this act who will make oath according to law, that he or she has paid the same, or believes to be paid, and, *Provided, further*, That no executor or administrator shall be compelled to pay any such arrears of taxes.

Proviso.